



**COUNTY OF LOS ANGELES
DEPARTMENT OF AUDITOR-CONTROLLER**

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WENDY L. WATANABE
ACTING AUDITOR-CONTROLLER

ASST. AUDITOR-CONTROLLERS

ROBERT A. DAVIS
JOHN NAIMO
MARIA M. OMS

October 7, 2008

The Honorable Board of Supervisors
County of Los Angeles
383 Kenneth Hahn Hall of Administration
500 West Temple Street
Los Angeles, California 90012

Dear Supervisors:

**REQUEST TO APPROVE THE FINAL
BUDGET ADJUSTMENT FOR 2007-2008
ALL DISTRICTS
(4-VOTES)**

SUBJECT

Approval of the recommended action will authorize closing of the financial records and establish ending available fund balances.

IT IS RECOMMENDED THAT YOUR BOARD:

1. Approve the final budget adjustment for 2007-2008.

PURPOSE/JUSTIFICATION OF RECOMMENDED ACTION

Approval of the final budget adjustment will allow the Auditor-Controller to close the 2007-2008 financial records and prepare various required financial reports.

JUSTIFICATION

A final budget adjustment is necessary to cover various appropriation overdrafts and appropriate overrealized proceeds of taxes to comply with GANN initiative requirements.

Implementation of Strategic Plan Goals

This action is consistent with the County's Strategic Plan goal of Fiscal Responsibility.

FISCAL IMPACT/FINANCING

This action adjusts the various budgets to reflect financial activity that has already taken place. Included in this action are annual adjustments to the Designation for Health Services (Tobacco Settlement Funds), the Designation for Budgetary Uncertainties (taxes potentially subject to Proposition 62) and the Designation for SB90 Programs.

- Your Board has directed that tobacco settlement funds be placed in a General Fund Designation for Health Services. Accordingly, this action increases the designation account balance by \$143,026,000 to reflect tobacco settlement funds received during 2007-2008 (\$105,234,000), interest earnings on the funds (\$5,391,000), and unused funds that were previously allocated to Health Services, Public Health, and Capital Project budget units for tobacco programs (\$32,401,000).
- In accordance with Board policy, there is a recommended increase in the Designation for Budgetary Uncertainties Account of \$18,921,000 for taxes potentially subject to Proposition 62. This amount represents actual revenue above the budgeted amount that was previously set aside by the Board.
- For 2007-2008, collections of long-term accounts receivable for SB90 were \$6,257,000. This amount reduced the long-term receivables, as the State continued to make payments for prior years' SB90 claims. This action reduces the Reserve for SB90 Long-term Receivables by \$6,257,000 and increases the Fund Balance Available for the General Fund.
- The State did not pay the County for 2007-2008 SB90 costs and has deferred payment until 2009-2010. The County's budgetary policy is to defer recognition of revenues that are not collectible within 12 months of the fiscal year in which they were earned. This action increases the Reserve for SB90 Long Term Receivables by \$31,712,000 and reduces the Designation for SB90 Program in the General Fund by like amount.

FACTS AND PROVISIONS/LEGAL REQUIREMENTS

This action is in accordance with Government Code Sections 29125 through 29130 and will allow the County to demonstrate legal compliance with the budget.

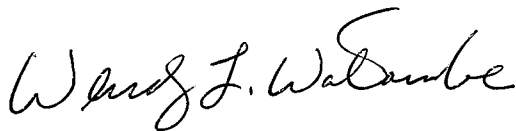
The Honorable Board of Supervisors
October 7, 2008
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This action does not include the adjustments required for the Department of Health Services (DHS). DHS is submitting a separate letter that discusses final budgetary transactions required for DHS General Fund organizations and the Hospital Funds.

IMPACT ON CURRENT SERVICES (OR PROJECTS)

None.

Respectfully submitted,

A handwritten signature in cursive script, reading "Wendy L. Watanabe".

WENDY L. WATANABE
Acting Auditor-Controller

WLW:JN:CY:bjj

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Attachments

c: Chief Executive Officer
Executive Officer, Board of Supervisors

**AUDITOR-CONTROLLER
FINAL 4 VOTE BUDGET ADJUSTMENT
FY 2007-2008**

SOURCES:

USES:

GANN - CONTINGENCIES -VARIOUS FUNDS

NON DEPARTMENTAL SPECIAL ACCOUNTS

A01-BS-86-8605-13690
INTEREST FROM TREASURY
POOL DEPOSITS 496,000
INCREASE REVENUE

TOTAL 496,000

GENERAL FUND

A01-3307
APPROP FOR
CONTINGENCIES-GANN 496,000
INCREASE GANN

TOTAL 496,000

ROAD FUND

B03-PW-81-8022-47000

SALES TAX-ART 8 TRANS SVS 577,000
INCREASE REVENUE

TOTAL 577,000

ROAD FUND

B03-3307
APPROP FOR
CONTINGENCIES-GANN 577,000
INCREASE GANN

TOTAL 577,000

FLOOD CONTROL FUND

B07-PW-80-8003-47000

PROP TAXES-CURRENT-SEC 1,326,000
INCREASE REVENUE

FLOOD CONTROL FUND

B07-3307
APPROP FOR
CONTINGENCIES-GANN 1,754,000
INCREASE GANN

FLOOD CONTROL FUND

B07-PW-86-8605-47000
INTEREST FROM TREASURY
POOL DEPOSITS 387,000
INCREASE REVENUE

FLOOD CONTROL FUND

B07-PW-88-8723-47000
OTHER STATE IN-LIEU TAXES 7,000
INCREASE REVENUE

FLOOD CONTROL FUND

B07-PW-88-8721-47000
HOMEOWNER PROP TAX
RELIEF 34,000
INCREASE REVENUE

TOTAL 1,754,000

TOTAL 1,754,000

**AUDITOR-CONTROLLER
FINAL 4 VOTE BUDGET ADJUSTMENT
FY 2007-2008**

SOURCES:

GANN - CONTINGENCIES -VARIOUS FUNDS

FIRE DEPARTMENT

DA1-FR-80-8003-40100-40109

PROP TAXES-CURRENT-SEC INCREASE REVENUE	7,189,000
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FIRE DEPARTMENT

DA1-FR-80-8031-40100-40109

CUR SEC-SB 813 SUPPLEMENTAL INCREASE REVENUE	338,000
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FIRE DEPARTMENT

DA1-FR-86-8605-40100-40109

INTEREST FROM TREASURY POOL DEPOSITS INCREASE REVENUE	870,000
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FIRE DEPARTMENT

DA1-FR-88-8721-40100-40109

HOMEOWNER PROP TAX RELIEF INCREASE REVENUE	36,000
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TOTAL	<u>8,433,000</u>
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TOTAL GANN - CONTINGENCIES	<u>11,260,000</u>
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USES:

FIRE DEPARTMENT

DA1-3307

APPROP FOR CONTINGENCIES-GANN INCREASE GANN	8,433,000
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TOTAL	<u>8,433,000</u>
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TOTAL GANN - CONTINGENCIES	<u>11,260,000</u>
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**AUDITOR-CONTROLLER
FINAL 4 VOTE BUDGET ADJUSTMENT - CONTINUED
FY 2007-2008**

SOURCES:

USES:

DESIGNATION FOR TOBACCO SETTLEMENT

NONDEPARTMENTAL OTHER THAN TAXES

A01-ND-94-9364-10000-10001

TOBACCO SETTLEMENT	105,234,000
INCREASE REVENUE	

GENERAL FUND

A01 - 3096

DES FOR HS-TOBACCO SETTLEMENT	143,026,000
INCREASE DESIGNATION	

NON DEPARTMENTAL SPECIAL ACCOUNTS

A01-BS-86-8605-13690

INTEREST FROM TREASURY POOL DEPOSITS	5,391,000
INCREASE REVENUE	

HEALTH SERVICES ADMINISTRATION

A01-HS-2000-20000

SERVICES & SUPPLIES	4,927,000
DECREASE APPROPRIATION	

RFRUB-HUCLA CT SCANNER

A01-CP-6014-65036-86840

FIXED ASSETS - B&I	842,000
DECREASE APPROPRIATION	

RFRUB-OVMC CT SCANNER

A01-CP-6014-65036-86841

FIXED ASSETS - B&I	1,090,000
DECREASE APPROPRIATION	

RFRUB-HDHS CT SCANNER

A01-CP-6014-65036-86842

FIXED ASSETS - B&I	287,000
DECREASE APPROPRIATION	

RFRUB-RLANRC CT SCANNER

A01-CP-6014-65036-86843

FIXED ASSETS - B&I	220,000
DECREASE APPROPRIATION	

**AUDITOR-CONTROLLER
FINAL 4 VOTE BUDGET ADJUSTMENT - CONTINUED
FY 2007-2008**

SOURCES:

USES:

DESIGNATION FOR TOBACCO SETTLEMENT

RFRUB-MLK/DREW CT SCANNER

A01-CP-6014-65036-86844	
FIXED ASSETS - B&I	619,000
DECREASE APPROPRIATION	

LAC+USC TRANSITION RFRUB

A01-CP-6014-65036-86936	24,282,000
FIXED ASSETS - B&I	
DECREASE APPROPRIATION	

HEALTH SERVICES-PUBLIC HEALTH

A01-PH-2000-23450	
SERVICES & SUPPLIES	134,000
DECREASE APPROPRIATION	

TOTAL GENERAL FUND	<u>143,026,000</u>	TOTAL GENERAL FUND	<u>143,026,000</u>
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**AUDITOR-CONTROLLER
FINAL 4 VOTE BUDGET ADJUSTMENT - CONTINUED
FY 2007-2008**

SOURCES:

USES:

DESIGNATION FOR BUDGET UNCERTAINTIES(3047)- (LOCAL TAXES) - PROPOSITION 62

GENERAL FUND

A01-ND-81-8063-10000-10003

TRANSIENT OCCUPANCY INCREASE REVENUE	845,000
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A01-ND-81-8080-10000-10001

ELECTRIC USERS TAX INCREASE REVENUE	6,636,000
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A01-ND-81-8081-10000-10001

GAS USERS TAX INCREASE REVENUE	2,847,000
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A01-ND-81-8082-10000-10001

TELEPHONE USERS INCREASE REVENUE	4,549,000
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A01-ND-82-8377-10000-10001

BUS LIC TAX-LANDFILLS INCREASE REVENUE	4,044,000
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TOTAL

<u><u>\$18,921,000</u></u>

GENERAL FUND

A01-3047

DESIGNATION FOR BUDGET UNCERTAINTIES INCREASE DESIGNATION	18,921,000
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TOTAL

<u><u>\$18,921,000</u></u>

**AUDITOR-CONTROLLER
FINAL 4 VOTE BUDGET ADJUSTMENT - CONTINUED
FY 2007-2008**

SOURCES:

USES:

DESIGNATION FOR BUDGET UNCERTAINTIES (3047)

GENERAL FUND

JUDGEMENT & DAMAGES

A01-3047

A01-CC-5500-13630

DES FOR BUDGET

UNCERTAINTIES

65,000,000

OTHER CHARGES

65,000,000

DECREASE DESIGNATION

INCREASE APPROPRIATION

TOTAL

\$65,000,000

TOTAL

\$65,000,000

**AUDITOR-CONTROLLER
FINAL 4 VOTE BUDGET ADJUSTMENT - CONTINUED
FY 2007-2008**

SOURCES:

USES:

RESERVE FOR SB90 LONG TERM RECEIVABLES (3036)

GENERAL FUND

A01 - 3036
RESERVE FOR SB90 LT
RECEIVABLE 6,256,829
DECREASE RESERVE

GENERAL FUND

A01 - 3301
OTHER FUND BALANCE
AVAILABLE 6,256,829
INCREASE FUND BALANCE

TOTAL \$ 6,256,829

\$ 6,256,829

DESIGNATION FOR SB90 PROGRAM (3064)

GENERAL FUND

A01 - 3064
DESIGNATION FOR SB90
PROGRAM 31,712,000
DECREASE DESIGNATION

GENERAL FUND

A01 - 3301
OTHER FUND BALANCE
AVAILABLE 31,712,000
INCREASE FUND BALANCE

RESERVE FOR SB90 LT RECEIVABLE (3036)

GENERAL FUND

A01 - 3301
OTHER FUND BALANCE
AVAILABLE 31,711,996
DECREASE FUND BALANCE

GENERAL FUND

A01 - 3036
RESERVE FOR SB90 LONG-
TERM RECEIVABLES 31,711,996
INCREASE RESERVE

TOTAL \$63,423,996

\$63,423,996

DA1-RESERVE FOR SB90 LONG TERM RECEIVABLES (3036)

FIRE DEPARTMENT

DA1-3307
APPROPRIATION FOR
CONTINGENCIES-GANN 815,000
DECREASE GANN

FIRE DEPARTMENT

DA1-3036
RESERVE FOR SB90 LT
RECEIVABLE 815,000
INCREASE RESERVE

TOTAL \$ 815,000

TOTAL \$ 815,000

**AUDITOR-CONTROLLER
FINAL 4 VOTE BUDGET ADJUSTMENT - CONTINUED
FY 2007-2008**

SOURCES:

USES:

RESERVE FOR DMH STATE EPSDT LONG TERM RECEIVABLE (3037)

GENERAL FUND		GENERAL FUND	
A01 - 3037		A01 - 3301	
RESERVE FOR DMH EPSDT			
LONG-TERM RECEIVABLE	\$35,084,000	OTHER FUND BALANCE	\$35,084,000
DECREASE RESERVE		INCREASE FUND BALANCE	
TOTAL	<u>\$35,084,000</u>	TOTAL	<u>\$35,084,000</u>

**AUDITOR-CONTROLLER
FINAL 4 VOTE BUDGET ADJUSTMENT - CONTINUED
FY 2007-2008**

SOURCES:

A01 - GENERAL FUND

ALTERNATE PUBLIC DEFENDER

A01-AD-1000-15575

SALARIES & EMPLOYEE	
BENEFITS	373,000
DECREASE APPROPRIATION	

MUSEUM OF ARTS

A01-AR-94-9679-28250

MISC-ONGOING	64,000
INCREASE REVENUE	

GENERAL FUND

A01-3307

APPROP FOR CONTINGENCIES	
GANN	167,000
DECREASE GANN	

TOTAL	<u>231,000</u>
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USES:

ALTERNATE PUBLIC DEFENDER

A01-AD-2000-15575

SERVICES & SUPPLIES	373,000
INCREASE APPROPRIATION	

MUSEUM OF ARTS

A01-AR-1000-28250

SALARIES & EMPLOYEE	
BENEFITS	231,000
INCREASE APPROPRIATION	

	<u>231,000</u>
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LAC-CAPITAL ASSET LEASING

A01-LC-5500-13750

OTHER CHARGES	107,000
DECREASE APPROPRIATION	

LAC-CAPITAL ASSET LEASING

A01-LC-2000-13750

SERVICES & SUPPLIES	107,000
INCREASE APPROPRIATION	

PUBLIC HEALTH PROGRAMS

A01-PH-2000-23450

SERVICES & SUPPLIES	123,000
DECREASE APPROPRIATION	

PUBLIC HEALTH PROGRAMS

A01-PH-5500-23450

OTHER CHARGES	123,000
INCREASE APPROPRIATION	

OFFICE OF AIDS PROGRAMS & POLICY

A01-PP-2000-25770

SERVICES & SUPPLIES	283,000
DECREASE APPROPRIATION	

OFFICE OF AIDS PROGRAMS & POLICY

A01-PP-1000-25770

SALARIES & EMPLOYEE	
BENEFITS	288,000
INCREASE APPROPRIATION	

**AUDITOR-CONTROLLER
FINAL 4 VOTE BUDGET ADJUSTMENT - CONTINUED
FY 2007-2008**

SOURCES:

USES:

OFFICE OF AIDS PROGRAMS & POLICY

A01-PP-88-8831-25770

STATE-OTHER 5,000
INCREASE REVENUE

TOTAL

288,000

288,000

RETIREE HEALTH

A01-AC-1357-12765-12773

EXPENDITURE DISTRIBUTION 762,000
DECREASE APPROPRIATION

RETIREE HEALTH

A01-AC-1000-12765-12773

SALARIES & EMPLOYEE
BENEFITS 762,000
INCREASE APPROPRIATION

DCFS-KinGAP PROGRAM

A01-CH-88-8731-26440-26318

STATE AID PUBLIC ASSIST
PROG. 48,000
INCREASE REVENUE

DCFS-KinGAP PROGRAM

A01-CH-5500-26440-26318

OTHER CHARGES 1,263,000
INCREASE APPROPRIATION

DCFS-ADOPTIONS ASSISTANCE PROGRAM

A01-CH-88-8731-26440-26441

STATE AID PUBLIC ASSIST
PROG. 5,098,000
INCREASE REVENUE

DCFS-ADOPTIONS ASSISTANCE PROGRAM

A01-CH-5500-26440-26441

OTHER CHARGES 8,913,000
INCREASE APPROPRIATION

DCFS-ADOPTIONS ASSISTANCE PROGRAM

A01-CH-88-8899-26440-26441

STATE REALIGNMENT
REVENUE 399,000
INCREASE REVENUE

DCFS-ADOPTIONS ASSISTANCE PROGRAM

A01-CH-90-8901-26440-26441

FED AID PUBLIC ASSIST PROG 2,116,000
INCREASE REVENUE

**AUDITOR-CONTROLLER
FINAL 4 VOTE BUDGET ADJUSTMENT - CONTINUED
FY 2007-2008**

SOURCES:

DCFS-SED CHILDREN

A01-CH-88-8843-26440-26470
SB90 883,000
INCREASE REVENUE

DCFS-FOSTER CARE PROGRAM

A01-CH-5500-26440-26445
OTHER CHARGES 3,144,000
DECREASE APPROPRIATION

TOTAL 11,688,000

USES:

DCFS-SED CHILDREN

A01-CH-5500-26440-26470
OTHER CHARGES 1,512,000
INCREASE APPROPRIATION

PB-JUVENILE INSTITUTION SERVICES

A01-PB-2000-17000-17250

SERVICES & SUPPLIES 1,003,000
DECREASE APPROPRIATION

A01-PB-1000-17000-17250
SALARIES & EMPLOYEE
BENEFITS 1,003,000
INCREASE APPROPRIATION

PB-FIELD SERVICES

A01-PB-2000-17000-17300

SERVICES & SUPPLIES 57,000
DECREASE APPROPRIATION

PB-FIELD SERVICES

A01-PB-1000-17000-17300
SALARIES & EMPLOYEE
BENEFITS 2,762,000
INCREASE APPROPRIATION

PB-FIELD SERVICES

A01-PB-5500-17000-17300
OTHER CHARGES 6,000
DECREASE APPROPRIATION

PB-SUPPORT SERVICES

A01-PB-1000-17000-17100
SALARIES & EMPLOYEE
BENEFITS 2,699,000
DECREASE APPROPRIATION

TOTAL 3,765,000

11,688,000

3,765,000

**AUDITOR-CONTROLLER
FINAL 4 VOTE BUDGET ADJUSTMENT - CONTINUED
FY 2007-2008**

SOURCES:

ANIMAL CARE & CONTROL

A01-AN-1000-18950

SALARIES & EMPLOYEE

BENEFITS

648,000

DECREASE APPROPRIATION

DISTRICT ATTORNEY

A01-DA-1000-14030

SALARIES & EMPLOYEE

BENEFITS

697,000

DECREASE APPROPRIATION

PR-ANTELOPE VALLEY REHAB CENTERS

A01-PR-1000-25710

SALARIES & EMPLOYEE

BENEFITS

101,000

DECREASE APPROPRIATION

PSS-CALWORKS

A01-SS-5500-26300-26430

OTHER CHARGES

1,583,000

DECREASE APPROPRIATION

NONDEPARTMENTAL SPECIAL ACCOUNT

A01-BS-1000-13690

SALARIES & EMPLOYEE

BENEFITS

4,043,000

DECREASE APPROPRIATION

USES:

ANIMAL CARE & CONTROL

A01-AN-2000-18950

SERVICES & SUPPLIES

648,000

INCREASE APPROPRIATION

DISTRICT ATTORNEY

A01-DA-2000-14030

SERVICES & SUPPLIES

697,000

INCREASE APPROPRIATION

PR-ANTELOPE VALLEY REHAB CENTERS

A01-PR-2000-25710

SERVICES & SUPPLIES

101,000

INCREASE APPROPRIATION

PSS-INDIGENT AID

A01-SS-5500-26300-26460

OTHER CHARGES

1,583,000

INCREASE APPROPRIATION

SC-COURTS-UNALLLOCATED-OTHER

A01-SC-2000-15190

SERVICES & SUPPLIES

2,473,000

INCREASE APPROPRIATION

SC-CENTRAL DISTRICT

A01-SC-2000-14800-14801

SERVICES & SUPPLIES

1,569,000

INCREASE APPROPRIATION

**AUDITOR-CONTROLLER
FINAL 4 VOTE BUDGET ADJUSTMENT - CONTINUED
FY 2007-2008**

SOURCES:

USES:

SC-SPL COURTS-JUVENILE/MENTALHEALTH

A01-SC-2000-14800-14802
SERVICES & SUPPLIES 1,000
INCREASE APPROPRIATION

SC-NORTH EAST DISTRICT

A01-SC-2000-14800-14806

SERVICES & SUPPLIES 1,000
DECREASE APPROPRIATION

SC-NORTH EAST DISTRICT

A01-SC-1000-14800-14806
SALARIES & EMPLOYEE
BENEFITS 1,000
INCREASE APPROPRIATION

SC-SOUTHEAST DISTRICT

A01-SC-2000-14800-14811

SERVICES & SUPPLIES 1,000
DECREASE APPROPRIATION

SC-SOUTHEAST DISTRICT

A01-SC-1000-14800-14811
SALARIES & EMPLOYEE
BENEFITS 1,000
INCREASE APPROPRIATION

TOTAL 4,045,000

4,045,000

SHERIFF-PATROL

A01-SH-2000-15681-15682

SERVICES & SUPPLIES 15,731,000
DECREASE APPROPRIATION

SHERIFF-PATROL

A01-SH-1000-15681-15682
SALARIES & EMPLOYEE
BENEFITS 22,635,000
INCREASE APPROPRIATION

SHERIFF-PATROL

A01-SH-6030-15681-15682
FIXED ASSETS - EQUIP. 6,904,000
DECREASE APPROPRIATION

SHERIFF-DETECTIVE SERVICES

A01-SH-2000-15681-15683

SERVICES & SUPPLIES 2,579,000
DECREASE APPROPRIATION

SHERIFF-DETECTIVE SERVICES

A01-SH-1000-15681-15683
SALARIES & EMPLOYEE
BENEFITS 2,579,000
INCREASE APPROPRIATION

**AUDITOR-CONTROLLER
FINAL 4 VOTE BUDGET ADJUSTMENT - CONTINUED
FY 2007-2008**

SOURCES:

CONT TO TRIAL CT OPER FUND

A01-AC-84-8420-10451
COST RECOVERY-PC 1463.007 77,000
INCREASE REVENUE

VARIOUS CARSON SHERIFF STATION (2)

SOIL & GROUNDWATER REMEDIATION
A01-CP-6014-65099-86475
FIXED ASSETS-B&I 225,000
DECREASE APPROPRIATION

CS-COMMUNITY & SENIOR CITIZENS SERVICES

A01-CS-90-9001-26560
FEDERAL-OTHER 1,000,000
INCREASE REVENUE

TOTAL GENERAL FUND 79,580,000

CIVIC ART SPECIAL FUND

B14-BS-2000-40050
SERVICES & SUPPLIES 412,000
DECREASE APPROPRIATION

CIVIC CENTER EMPLOYEE PARKING FUND

BR6-AO-2000-40736

SERVICES & SUPPLIES 82,000
DECREASE APPROPRIATION

CIVIC CENTER EMPLOYEE PARKING FUND

BR6-AO-86-8637-40736
MISC RENT-INCL EQUIP STUD 32,000
INCREASE REVENUE

TOTAL 114,000

USES:

CONT TO TRIAL CT OPER FUND

A01-AC-5500-10451
OTHER CHARGES 77,000
INCREASE APPROPRIATION

VARIOUS CARSON SHERIFF STATION (2)

SOIL & GROUNDWATER REMEDIATION
A01-CP-6014-65046-86475
FIXED ASSETS-B&I 225,000
INCREASE APPROPRIATION

CS-OLDER AMERICAN ACT PROGRAM

A01-CS-90-9001-26555-26556
FEDERAL-OTHER 1,000,000
DECREASE REVENUE

TOTAL GENERAL FUND 79,580,000

CIVIC ART SPECIAL FUND

B14-BS-6100-40050
OTHER FINANCING USES 412,000
INCREASE APPROPRIATION

CIVIC CENTER EMPLOYEE PARKING FUND

BR6-AO-1000-40736
SALARIES & EMPLOYEE
BENEFITS 114,000
INCREASE APPROPRIATION

TOTAL 114,000

**AUDITOR-CONTROLLER
FINAL 4 VOTE BUDGET ADJUSTMENT - CONTINUED
FY 2007-2008**

SOURCES:

AIR QUALITY IMPROVEMENT FUND

BW5-AO-2000-41075
SERVICES & SUPPLIES 362,000
DECREASE APPROPRIATION

DETENTION FACILITIES DEBT SERVICE FUND

H08-AC-80-8007-29988
PROP TAXES-CURRENT-
UNSEC 142,000
INCREASE REVENUE

DETENTION FACILITIES DEBT SERVICE FUND

H08-3302
GENERAL RESERVE 439,000
DECREASE RESERVE

DETENTION FACILITIES DEBT SERVICE FUND

H08-3301
OTHER FUND BALANCE
AVAILABLE 1,993,000
DECREASE OTHER FUND BAL
AVAILABLE

TOTAL 2,574,000

USES:

AIR QUALITY IMPROVEMENT FUND

BW5-AO-6100-41075
OTHER FINANCING USES 362,000
INCREASE APPROPRIATION

DETENTION FACILITIES DEBT SERVICE FUND

H08-AC-6625-29988
RESIDUAL EQUITY
TRANSFER 2,574,000
INCREASE APPROPRIATION

TOTAL 2,574,000

FLOOD CTRL DIST STORM DN D S #4 FUND

HA3-AC-86-8605-42404
INTEREST FROM TREASURY
POOL DEPOSITS 15,000
INCREASE REVENUE

FLOOD CTRL DIST STORM DN D S #4 FUND

HA3-AC-6625-42404
RESIDUAL EQUITY
TRANSFER 244,000
INCREASE APPROPRIATION

FLOOD CONTROL DISTRICT STORM DN D S #4 FUND

HA3-AC-84-8051-42404
PEN INT & COST-DEL TAXES
SEC 3,000
INCREASE REVENUE

**AUDITOR-CONTROLLER
FINAL 4 VOTE BUDGET ADJUSTMENT - CONTINUED
FY 2007-2008**

SOURCES:

USES:

FLOOD CONTROL DISTRICT STORM DN D S #4 FUND

HA3-3302

GENERAL RESERVE	169,000
DECREASE RESERVE	

FLOOD CONTROL DISTRICT STORM DN D S #4 FUND

HA3-3303

APPROPRIATION FOR CONTINGENCY	57,000
DECREASE APPROPRIATION	

TOTAL	244,000	TOTAL	244,000
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LLAD-LL#52 MOUNTAIN VIEW EAST

P3C-3301

OTHER FUND BALANCE AVAILABLE	15,000
DECREASE OTHER FUND BAL AVAILABLE	

LLAD-LL#52 MOUNTAIN VIEW EAST

P3C-PK-5500-52982

OTHER CHARGES	15,000
INCREASE APPROPRIATION	

RPOSD -DEBT SERVICE

HB5-PK-6100-40305

OTHER FINANCING USES	1,000
DECREASE APPROPRIATION	

RPOSD -DEBT SERVICE

HB5-PK-5500-40305

OTHER CHARGES	1,000
INCREASE APPROPRIATION	

RPOSD -97A RESERVE FUND

HD1-3087

DES FOR FUTURE DEBT SERVICE	17,720,000
DECREASE DESIGNATION	

RPOSD -97A RESERVE FUND

HD1-PK-5500-40401

OTHER CHARGES	7,926,000
INCREASE APPROPRIATION	

RPOSD -97A RESERVE FUND

HD1-3301

OTHER FUND BALANCE AVAILABLE	2,000
DECREASE OTHER FUND BAL AVAILABLE	

RPOSD -97A RESERVE FUND

HD1-PK-6100-40401

OTHER FINANCING USES	9,796,000
INCREASE APPROPRIATION	

TOTAL	17,722,000	TOTAL	17,722,000
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**AUDITOR-CONTROLLER
FINAL 4 VOTE BUDGET ADJUSTMENT - CONTINUED
FY 2007-2008**

SOURCES:

RPOSD -2007A COST OF ISSUE FUND

HF2-PK-96-9911-40602
OPERATING TRANSFER IN 356,000
INCREASE REVENUE

RPOSD -2007A DEBT SERVICE FUND

HF5-PK-96-9921-40605
LONG TERM DEBT PROCEEDS 100,150,000
INCREASE REVENUE

TOTAL 100,150,000

FR-OPERATIONS BUDGET UNIT

DA1-FR-2000-40100-40215

SERVICES & SUPPLIES 3,307,000
DECREASE APPROPRIATION

FR-OPERATIONS BUDGET UNIT

DA1-FR-6030-40100-40215
FIXED ASSETS-EQUIPMENT 485,000
DECREASE APPROPRIATION

FR-OPERATIONS BUDGET UNIT

DA1-FR-92-9887-40100-40215
ASST BY HIRE-CDF 10,153,000
INCREASE REVENUE

USES:

RPOSD -2007A COST OF ISSUE FUND

HF2-PK-2000-40602
SERVICES & SUPPLIES 356,000
INCREASE APPROPRIATION

RPOSD -2007A DEBT SERVICE FUND

HF5-PK-5500-40605
OTHER CHARGES 99,726,000
INCREASE APPROPRIATION

RPOSD -2007A DEBT SERVICE FUND

HF5-PK-6100-40605
OTHER FINANCING USES 424,000
INCREASE APPROPRIATION

TOTAL 100,150,000

FR-OPERATIONS BUDGET UNIT

DA1-FR-1000-40100-40215
SALARIES & EMPLOYEE
BENEFITS 24,885,000
INCREASE APPROPRIATION

AUDITOR-CONTROLLER
FINAL 4 VOTE BUDGET ADJUSTMENT - CONTINUED
FY 2007-2008

SOURCES:

FR-OPERATIONS BUDGET UNIT

DA1-FR-92-9888-40100-40215	
ASST BY HIRE-USFS	3,348,000
INCREASE REVENUE	

FIRE DEPARTMENT

DA1-3307	
APPROP FOR CONTINGENCY-	
GANN	7,618,000
DECREASE GANN	

FR-LIFEGUARD BUDGET UNIT

DA1-FR-1000-40100-40055	
SALARIES & EMPLOYEE	
BENEFITS	61,000
DECREASE APPROPRIATION	

FR-EXECUTIVE BUDGET UNIT

DA1-FR-40100-40129-90-9001	
FEDERAL-OTHER	15,000
INCREASE REVENUE	

FR-SPECIAL OPERATONS BUDGET UNIT

DA1-FR-40100-40041-90-9001	
FEDERAL-OTHER	4,358,000
INCREASE REVENUE	

TOTAL

29,345,000

PARKS & RECR LLAC DISTRICT 2 ZONE 47

PB8-PK-6625-50498	
RESIDUAL EQUITY	
TRANSFERS	1,431,000
DECREASE APPROPRIATION	

USES:

FR-CLEARING ACCOUNT BUDGET UNIT

DA1-FR-1000-40100-40102	
SALARIES & EMPLOYEE	
BENEFITS	26,000
INCREASE APPROPRIATION	

FR-LIFEGUARD BUDGET UNIT

DA1-FR-2000-40100-40055	
SERVICES & SUPPLIES	61,000
INCREASE APPROPRIATION	

FR-EXECUTIVE BUDGET UNIT

DA1-FR-40100-40129-92-9901	
FIREARMS PROHIBITION	
REPORTING	15,000
DECREASE REVENUE	

FR-SPECIAL OPERATONS BUDGET UNIT

DA1-FR-40100-40041-92-9901	
FIREARMS PROHIBITION	
REPORTING	4,358,000
DECREASE REVENUE	

TOTAL

29,345,000

PARKS & RECR LLAC DISTRICT 2 ZONE 47

PB8-PK-5500-50498	
OTHER CHARGES	1,431,000
INCREASE APPROPRIATION	

AUDITOR-CONTROLLER
FINAL 4 VOTE BUDGET ADJUSTMENT - CONTINUED
FY 2007-2008

SOURCES:

FR-DEL VALLE ACO FUND
J15-FR-90-9001-50098

FEDERAL-OTHERS	4,081,000
INCREASE REVENUE	

LIGHTING MAINT. DIST # 10045B FD CONST FL1-PW-80-8007-47000 PROP TAXES-CURRENT- UNSEC	5,000
INCREASE REVENUE	

LIGHTING MAINT. DIST # 10049 FD CONST FL7-PW-80-8007-47000 PROP TAXES-CURRENT- UNSEC	2,000
INCREASE REVENUE	

PW-ROAD FUND

B03-PW-92-9376-47000	
REIMBURSE PROJECT CITIES	5,000
INCREASE REVENUE	

PW-ROAD FUND

B03-PW-90-8986-47000 FEDERAL AID DISASTER - 2005 STORMS (FEMA)	19,497,000
INCREASE REVENUE	

PW-ROAD FUND

B03-PW-88-8803-47000 STATE AID DISASTER - 2005 STORMS (OES)	4,673,000
INCREASE REVENUE	

USES:

FR-DEL VALLE ACO FUND J15-FR-92-9901-50098 FIREARMS PROHIBITION REPORTING	4,081,000
DECREASE REVENUE	

LIGHTING MAINT. DIST # 10045B FD CONST FL1-PW-80-8003-47000 PROP TAXES-CURRENT-SEC	5,000
DECREASE REVENUE	

LIGHTING MAINT. DIST # 10049 FD CONST FL7-PW-80-8003-47000 PROP TAXES-CURRENT-SEC	2,000
DECREASE REVENUE	

PW-ROAD FUND

B03-PW-92-9939-47000 PRIOR YEAR REIMBURSE PROJ CITIES	5,000
DECREASE REVENUE	

PW-ROAD FUND

B03-PW-90-99D2-47000 PY FED. AID DISASTER - 2005 STORMS (FEMA)	19,497,000
DECREASE REVENUE	

PW-ROAD FUND

B03-PW-88-99D3-47000 PY STATE AID DISASTER - 2005 STORMS (OES)	4,673,000
DECREASE REVENUE	

AUDITOR-CONTROLLER
FINAL 4 VOTE BUDGET ADJUSTMENT - CONTINUED
FY 2007-2008

SOURCES:

PW-ROAD FUND

B03-PW-91-9021-47000	
OTHER GOVT'L AGENCIES	8,000
INCREASE REVENUE	

PW-ROAD FUND

B03-PW-92-9461-47000	
OTHER CHARGES FOR	
SERVICES	10,000
INCREASE REVENUE	

PW-ROAD FUND

B03-PW-94-9679-47000	
MISCELLANEOUS ONGOING	300,000
INCREASE REVENUE	

PW-ROAD FUND

B03-PW-94-9679-47000	
MISCELLANEOUS ONGOING	5,000
INCREASE REVENUE	

TOTAL

24,498,000

PW - INTERNAL SERVICES FUND

B04-PW-92-9461-47000	
OTHER CHARGES FOR	
SERVICES	37,000
INCREASE REVENUE	

GA9-SEWER MAINT DT CONS FUND

GA9-PW-92-9376-47000	
REIMBURSEMENT PROJECT	
CITIES	17,000
INCREASE REVENUE	

GD1 - PW - SOLID WASTE MNGT FUND

GD1 - PW - 92-9404 -47000	
INTEGRATED WASTE MGMT	
FEE	1,986,000
INCREASE REVENUE	

USES:

PW-ROAD FUND

B03-PW-91-9951-47000	
PY OTHER GOVT'L AGENCIES	8,000
DECREASE REVENUE	

PW-ROAD FUND

B03-PW-92-9969-47000	
PRIOR - CHARGES FOR SVS -	
OTHER - PY	10,000
DECREASE REVENUE	

PW-ROAD FUND

B03-PW-94-9973-47000	
PRIOR - MISC PY	300,000
DECREASE REVENUE	

PW-ROAD FUND

B03-PW-94-9974-47000	
PRIOR - MISC-2 YRS OR	
MORE	5,000
DECREASE REVENUE	

TOTAL

24,498,000

PW - INTERNAL SERVICES FUND

B04-PW-92-9969-47000	
PRIOR-CHARGES FOR SVCS.	
OTHER PY	37,000
DECREASE REVENUE	

GA9-SEWER MAINT DT CONS FUND

GA9-PW-92-9939-47000	
PRIOR YEAR	
REIMBURSEMENT PROJ	
CITIES	17,000
DECREASE REVENUE	

GD1 - PW - SOLID WASTE MNGT FUND

GD1-PW-92-9969-47000	
PRIOR - CHARGES FOR SVS -	
OTHER PY	1,986,000
DECREASE REVENUE	

**AUDITOR-CONTROLLER
FINAL 4 VOTE BUDGET ADJUSTMENT - CONTINUED
FY 2007-2008**

SOURCES:

RR - MICROGRAPHICS

B35-3017

DES FOR PROGRAM

EXPANSION 1,131,000

DECREASE DESIGNATION

RR - MODERNIZATION & IMPROVEMENT

B37-3017

DES FOR PROGRAM

EXPANSION 1,726,000

DECREASE DESIGNATION

PUBLIC LIBRARY - DEVELOPER FEE AREA #7

BM7-3017

DES FOR PROGRAM

EXPANSION 18,000

DECREASE DESIGNATION

PK - OFF-HIGHWAY VEHICLE FUND

CN7-3017

DES FOR PROGRAM

EXPANSION 112,000

DECREASE DESIGNATION

TOTAL NON-GENERAL FUND

186,339,000

GRAND TOTAL

265,919,000

USES:

RR - MICROGRAPHICS

B35-3301

FUND BALANCE AVAILABLE 1,131,000

INCREASE FUND BALANCE

RR - MODERNIZATION & IMPROVEMENT

B37-3301

FUND BALANCE AVAILABLE 1,726,000

INCREASE FUND BALANCE

PUBLIC LIBRARY - DEVELOPER FEE AREA #1

BM7-3301

FUND BALANCE AVAILABLE 18,000

INCREASE FUND BALANCE

PK - OFF-HIGHWAY VEHICLE FUND

CN7-3301

FUND BALANCE AVAILABLE 112,000

INCREASE FUND BALANCE

TOTAL NON-GENERAL FUND

186,339,000

GRAND TOTAL

265,919,000